

**ALL CREATURES GREAT AND SMALL**

D-45, GULMOHAR PARK, NEW DELHI-110049

**BALANCE SHEET AS AT MARCH 31, 2024**  
(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)

(Amounts in Rs.)

Liabilities	2023-24	2022-23	Assets	2023-24	2022-23
<b>Capital Fund</b>			<b>Fixed Assets</b>		
Opening Balance 11,290,540			(As per Schedule - 5)	14,056,826	7,965,602
Surplus for the year (1,020,245)	10,270,295	11,290,540	<b>Current Assets</b>		
<b>Fixed Asset Equalisation Reserve</b>			<b>Loans &amp; Advances</b>	582,249	82,736
Opening balance 4,908,732			(As per Schedule - 2)		
Addition during the year 255,280			<b>Other Current Assets</b>	10,648,966	97,625
Less : Depreciation 816,780	4,347,232	4,908,732	(As per Schedule - 3)		
<b>Unspent Grant/Funds</b>	-	961,584	<b>Cash and bank balances</b>		
<b>Current Liabilities &amp; Provisions</b>			Cash in Hand (As certified by management)	55,657	112,083
<b>Current Liabilities</b>	4,578,780	445,859	Cash at Bank	4,052,610	9,348,669
(As per Schedule - 1)			(As per Schedule - 4)		
<b>Unsecured Loan</b>	10,200,000				
<b>Grand Total</b>	<b>29,396,308</b>	<b>17,606,715</b>	<b>Grand Total</b>	<b>29,396,308</b>	<b>17,606,715</b>

As per report of even date attached

For Rakesh Jain &amp; Co.

Chartered Accountants

Firm Reg. No. 003216N

Nikhil Jain

Partner

M.No. 512386

UDIN: 24 512386 BKAN SN 4372

Date: 27/09/2024

Place : New Delhi



For All Creatures Great And Small

Anjali Gopalan  
(Managing Trustee)Sonu Ali  
(Accounts Manager)

Gurpreet Singh Virk  
(Trustee)

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**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM APRIL 01, 2023 TO MARCH 31, 2024**  
(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)

Expenditure	2023-24	2022-23	Income	2023-24	2022-23
<b>Expenses during the year</b>			<b>Income during the year</b>		
Programme Expenses	-	689,227	General Donations	12,697,466	13,981,068
Audit fee	78,500	69,900	Unspent Grant as per last year	961,584	1,530,813
Bank Charges	60,266	47,705	Grants	22,239,946	8,236,881
Depreciation	890,228	417,455	Interest on FD	39,560	26,986
Power & fuel expenses	138,617	76,953	Saving Bank Interest	115,827	196,899
Insurance Expenses	59,271	13,504	Miscellaneous income	674,882	194,739
Employee benefit expenses	5,995,445	3,337,807	Excess of Expenditure over Income	1,020,245	-
Medical Expenses	8,177,273	5,623,230			
Miscellaneous expenses	365,743	383,872			
Nutrition Expenses	14,269,770	5,409,444			
Printing, stationery and postage	87,577	26,279			
Professional Fee	2,675,621	626,100			
Pet Identification Chip	254,502	-			
Repair & Maintenance - Machinery & equipment	815,589	312,497			
Repair & Maintenance - Building	1,841,562	490			
Rate & Taxes	21,708	7,827			
Rent	252,000	252,000			
Software Charges	-	-			
Shelter Expenses	941,018	1,127,480			
Sewerage Cleaning charges	250,000	32,000			
Telephone & Internet expenses	51,309	51,349			
Travelling & conveyance expenses	255,690	203,187			
Vehicle Running and Maintenance	238,910	276,359			
Unspent Grant	-	961,584			
License And Subscription	28,910	17,821			
Balances W/off	-	9,082			
Excess of Income over Exp		4,194,234			
<b>Grand Total</b>	<b>37,749,509</b>	<b>24,167,386</b>	<b>Grand Total</b>	<b>37,749,509</b>	<b>24,167,386</b>

As per report of even date attached  
For Rakesh Jain & Co.  
Chartered Accountants  
Firm Reg. No. 803216N



Nikhil Jain  
Partner  
M.No. 512386

UDIN: 24512386 B KAN SN 4372

Date: 27/09/2024  
Place: New Delhi



For All Creatures Great And Small

Anjali Gopalan  
(Managing Trustee)

Gurpreet Singh Virk  
(Trustee)

Sonu Ali  
(Accounts Manager)

# ALL CREATURES GREAT AND SMALL

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## RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2024 (IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)

(Amounts in Rs.)

Receipts	2023-24	2022-23	Payments	2023-24	2022-23
<b>Opening Balance :-</b>			<b>Payments</b>		
Cash in Hand	112,083	11,083	Project Expenses	23,201,530	8,867,501
Cash at Bank	9,348,669	5,803,663	General Expense	13,657,751	9,726,612
Donations received during the year	12,697,466	13,981,068	Increase in loans and advances	499,513	(6,572)
Grants received during the year	22,239,946	8,298,272	Purchase of Fixed Assets	7,542,951	780,027
Saving Bank and Fixed Deposit Interest	155,387	223,885	Decrease in Current Liabilities	-	-
Miscellaneous income	674,882	194,739	Increase in Current Assets	10,556,552	80,815
Increase in Unsecured Loan	10,200,000	-	<b>Closing Balance :-</b>		
Increase in Current Liabilities	4,138,132	385,735	Cash in Hand	55,657	112,083
Decrease in Loans and Advance	-	10,690	Cash at Bank	4,052,610	9,348,669
<b>Grand Total</b>	<b>59,566,565</b>	<b>28,909,135</b>	<b>Grand Total</b>	<b>59,566,565</b>	<b>28,909,135</b>

As per report of even date attached

For Rakesh Jain & Co.

Chartered Accountants

Firm Reg. No. 003216N

Nikhil Jain

Partner

M.No. 512386

UDIN: 24512386 BKAN SN 4372

Date: 27/09/2024

Place : New Delhi

For All Creatures Great And Small



Anjali Gopalan  
(Managing Trustee)

Gurpreet Singh Virk  
(Trustee)

Sonu Ali  
(Accounts Manager)



**ALL CREATURES GREAT AND SMALL**  
**D-45, GULMOHAR PARK, NEW DELHI-110049**  
**(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)**

**Notes to Accounts for the FY 2023-24**

**Schedule -1**

**CURRENT LIABILITIES**

(Amounts in Rs.)

<b>PARTICULARS</b>	<b>2023-24</b>	<b>2022-23</b>
Sundry creditors	3,041,738	394,314
Salary Payable	933,464	-
Audit Fees Payable	45,000	43,380
Electricity Payable	100,000	-
TDS Payable	90,439	660
ESI Payable	22,160	7,505
EPF Payable	345,979	-
<b>Total Amount</b>	<b>4,578,780</b>	<b>445,859</b>

Balances of sundry creditors are subject to confirmation from concerned parties, reconciliation and adjustment, if any, in the books of accounts.

**Schedule -2**

**LOANS AND ADVANCES**

<b>PARTICULARS</b>	<b>2023-24</b>	<b>2022-23</b>
Advances to Vendors	105,198	27,983
Staff Advances	221,651	9,353
Security Deposit Noida Shelter	200,000	-
Security Deposit - IOCL	13,400	3,400
Security Deposit (Rent)-Naz Foundation	42,000	42,000
<b>Total Amount</b>	<b>582,249</b>	<b>82,736</b>

Balances of Sundry Advances and Security Deposits are subject to confirmation from concerned parties, reconciliation and adjustment, if any, in the books of accounts.

**Schedule -3**

**Other Current Assets**

<b>PARTICULARS</b>	<b>2023-24</b>	<b>2022-23</b>
Grant Receivable-Noida Authority	10,500,000	-
Prepaid Expenses	117,229	97,625
Tds Receivable	31,737	-
<b>Total Amount</b>	<b>10,648,966</b>	<b>97,625</b>

**Schedule -4**

**CASH AND BANK BALANCE**

<b>PARTICULARS</b>	<b>2023-24</b>	<b>2022-23</b>
Central Bank of India A/c No. 3180343347	29,329	1,210,583
HDFC Bank A/c No. 50100201139238	1,620,071	4,789,900
HDFC Bank A/c No. 50100418707213	370,246	17,505
HDFC Bank A/C No.50100264388390	251,009	1,444,961
State Bank of India A/c No. 39938316818	1,147,152	1,290,255
Fixed Deposit with HDFC Bank (Including accrued interest)	634,803	595,243
Accrued Interest	-	222
<b>Total Amount</b>	<b>4,052,610</b>	<b>9,348,869</b>



*Signature of Apal Singh*

*Signature of Sanjay*



# ALL CREATURES GREAT AND SMALL

D-45, GULMOHAR PARK, NEW DELHI-110049

## SCHEDULE -5, FIXED ASSETS AS AT MARCH 31, 2024 (IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)

(Amounts in Rs.)

Sr. No.	Particulars	Rate of Dep.	W.D.V as on 01.04.2023	Addition Before 180 Days	Addition After 180 Days	Deduction During the year	Total	Depreciation During the year	W.D.V as on 31.03.2024
<b>Plant &amp; Machinery</b>									
1	Inverter	15%	93,601	-	-	-	93,601	14,040	79,561
2	Kutti Machine	15%	1,969	-	-	-	1,969	295	1,673
3	Surgical Equipment	15%	96,321	-	-	-	96,321	14,448	81,873
4	Butter Fly frames	15%	6,037	-	-	-	6,037	906	5,132
5	Weighting Machine	15%	2,589	-	16,520	-	19,109	1,627	17,481
6	Office Equipment (Utensils)	15%	20,320	-	-	-	20,320	3,048	17,272
7	Air conditioner	15%	26,040	-	79,000	-	105,040	9,831	95,209
8	Bench	15%	15,906	-	-	-	15,906	2,386	13,520
9	Cooler	15%	3,706	-	-	-	3,706	556	3,150
10	Solar System	15%	91,913	-	31,000	-	122,913	16,112	106,801
11	Agricultural Machine	15%	7,677	-	-	-	7,677	1,151	6,525
12	Biogas Digesters	15%	68,416	-	-	-	68,416	10,262	58,154
13	Solar street light	15%	165,993	-	-	-	165,993	24,899	141,094
14	Mahindra Bolero Power + SLX	15%	494,228	-	-	-	494,228	74,134	420,094
15	Battery	15%	18,101	6,800	-	-	24,901	3,735	21,166
16	Biometric Machine	15%	10,913	-	-	-	10,913	1,637	9,276
17	CCTV Camera	15%	76,079	-	-	-	76,079	11,412	64,667
18	Mobile	15%	7,224	-	-	-	7,224	1,084	6,141
19	Mahindra Tractor+Trolley+Tyre	15%	700,342	-	-	-	700,342	105,051	595,291
20	Refrigerator	15%	-	-	42,220	-	42,220	3,167	39,054
			1,907,375	6,800	168,740	-	2,082,915	299,782	1,783,134
<b>Furniture &amp; Fixtures</b>									
20	Furniture & Fixtures	10%	552	-	-	-	552	55	497
21	Animal House	10%	1,109,409	-	-	-	1,109,409	110,941	998,468
22	Leasehold improvements-Building	10%	0	190,531	546,209	0	736,741	463,636.2	690,377.8
			1,109,961	1,905,313	5,462,098	-	8,477,372	574,632	7,902,739
<b>Computers and Softwares</b>									
22	Computers	40%	3,654	-	-	-	3,654	1,462	2,192
23	Vet Nurse Software	40%	31,733	-	-	-	31,733	12,693	19,040
24	Tally Software	40%	4,147	-	-	-	4,147	1,659	2,488
			39,534	-	-	-	39,534	15,813	23,720
	<b>Total</b>		3,056,870	1,912,113	5,630,838	-	10,599,821	890,228	9,709,593
<b>Fixed assets purchased through grants</b>									
<b>Capital work in progress</b>									
25	Medical equipments	15%	4,051,497	255,280	-	-	4,306,777	646,016	3,660,760
26	Computers & laptop	40%	150,352	-	-	-	150,352	60,141	90,211
27	Development Of Living Software	40%	7,560	-	-	-	7,560	3,024	4,536
28	HR Software	40%	10,800	-	-	-	10,800	4,320	6,480
29	Printer	15%	11,829	-	-	-	11,829	1,774	10,055
30	Leasehold improvements-OT	15%	610,430	-	-	-	610,430	91,564	518,865
31	Mobile	15%	15,423	-	-	-	15,423	2,313	13,110
32	Water Testing Machine	15%	50,842	-	-	-	50,842	7,626	43,216
	<b>Total</b>		4,908,732	255,280	-	-	5,164,012	816,780	4,347,233
	<b>Grand Total</b>		7,965,602	2,167,393	5,630,838	-	15,763,833	1,707,007	14,056,826



*Signature*

*Signature*



## **ALL CREATURES GREAT AND SMALL**

D-45, GULMOHAR PARK, NEW DELHI-110049

**Significant accounting policies and notes forming part of financial statements for the year ended March 31, 2024**  
**(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)**

### **Significant accounting policies**

#### **1 Basis of preparation of financial statements**

The financial statements of the Trust have been prepared and presented in accordance with generally accepted accounting principles in India (Indian GAAP). The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

#### **2 Fixed assets and depreciation**

The Fixed Assets are stated at their original cost of acquisition, less depreciation on written down value method. Cost of acquisition including taxes, duties, freight and other incidental expenses relating to the acquisition and installation of the concerned assets. Depreciation on Fixed Assets is provided on written down value method at rates prescribed under Income Tax Act, 1961.

#### **3 Income taxes**

Income Tax and Deferred Tax Asset / Liability has not been recognised, due to the exemptions available under sections 11 and 12 of the Income Tax Act.

#### **4 Revenue recognition**

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection.

As per report of even date attached

For Rakesh Jain & Co.  
Chartered Accountants  
Firm Reg. No. 003216N

Nikhil Jain  
Partner  
M.No. 512386

UDIN: 24512386 BRAN SN 9372

Date: 27/09/2024  
Place : New Delhi



For All Creatures Great And Small

Anjali Gopal  
(Managing Trustee)

Sonu An  
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D-45, GULMOHAR PARK, NEW DELHI-110049

**(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)**

## **Notes to Accounts**

6 There is no contingent liability on the Balance sheet date

7 Balances of receivables and payables are subject to confirmations from the respective parties

Previous year figures have been regrouped and rearranged wherever necessary to conform to

8 the current year's classification

**As per report of even date attached**

**For Rakesh Jain & Co.**

Chartered Accountants

Firm Reg. No. 003216N



**Nikhil Jain**

Partner

M.No. 512386

UDIN: 24512386 BKAN SN 4372

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(Trustee)

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